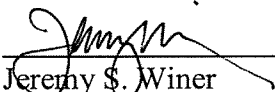


**CERTIFICATE OF SERVICE**

I, Jeremy S. Winer, an attorney, hereby certify that on Wednesday, May 21, 2008, I caused to be served by Federal Express, a true and correct copy of the Memorandum of Law in Support of the Investment Banks' Motion to Dismiss Claims 15, 34, 35, 36, 43 and 44 of the Complaint, the Declaration of Jeremy S. Winer, dated May 21, 2008, in support thereof, and Exhibits A - M in further support thereof, on the individuals shown below:

<p>Sascha Nicholas Rand  QUINN EMANUEL URQUHART  OLIVER &amp; HEDGES, LLP  51 Madison Avenue, 22nd Floor  New York, NY 10010  <i>Counsel for Plaintiff Marc S. Kirschner, as  Trustee of the Refco Litigation Trust</i></p>	<p>James J. Capra, Jr.  ORRICK HERRINGTON &amp;  SUTCLIFFE LLP  666 Fifth Avenue  New York, NY 10103  <i>Counsel to Defendants  PricewaterhouseCoopers LLP</i></p>
<p>David Emilio Mollon  WINSTON &amp; STRAWN LLP  200 Park Avenue  New York, NY 10166-4193  <i>Counsel to Defendants Grant Thornton LLP</i></p>	<p>Anthony Mathias Candido  CLIFFORD CHANCE US LLP  31 West 52<sup>nd</sup> Street  New York, NY 10019-6131  <i>Counsel to Mayer Brown International LLP</i></p>
<p>Christopher R. Harris  LATHAM &amp; WATKINS LLP  885 Third Avenue  New York, NY 10022  <i>Counsel to Defendant Ernst &amp; Young U.S. LLP</i></p>	<p>Ronald M. Lepinkas  DLA PIPER  203 North LaSalle Street, Suite 1900  Chicago, Illinois 60601-1293  <i>Counsel to Defendant Christopher Petitt</i></p>
<p>Barbara Moses  MORVILLO, ABRAMOWITZ, GRAND,  IASON, ANELLO, &amp; BOHRER, P.C.  565 Fifth Avenue  New York, NY 10017  <i>Counsel to Defendant Robert C. Trosten</i></p>	<p>John K. Villa  WILLIAMS &amp; CONNOLLY LLP  725 Twelfth Street, N.W.  Washington, D.C. 20005  <i>Counsel to Mayer, Brown, Rowe &amp; Maw, LLP</i></p>
<p>Jeffrey T. Golenbock  GOLENBOCK EISEMAN ASSOR  BELL &amp; PESKIE LLP  437 Madison Avenue  New York, NY 10022-7302  <i>Counsel to Defendants Phillip R. Bennett and  Refco Group Holdings, Inc.</i></p>	<p>Melinda Sarafa  ZUCKERMAN SPAEDER LLP  1540 Broadway  Suite 1604  New York, NY 10036  <i>Counsel to Defendant Tone Grant</i></p>

<p>Scott E. Hershman  HUNTON &amp; WILLIAMS LLP  200 Park Avenue  New York, NY 10166-0091  <i>Counsel to Defendant Santo C. Maggio</i></p>	<p>John D. Tortorella  MARINO TORTORELLA PC  437 Southern Boulevard  Chatham, NJ 07928  <i>Counsel to Defendants Liberty Corner Capital Strategies, LLC and William T. Pigott</i></p>
<p>Veronica E. Rendon  ARNOLD &amp; PORTER LLP  399 Park Avenue  New York, NY 10022-4690  <i>Counsel to Defendants Eric M. Flanagan; EMF Financial Products, LLC; and Delta Flyer Fund, LLC</i></p>	<p>Joel A. Blanchet  KIRKLAND &amp; ELLIS LLP  Citigroup Center 153 East 53<sup>rd</sup> Street  New York, NY 10022  <i>Counsel to Defendants Coast Asset Management, LLC (f/k/a Coast Asset Management LP); and CS Land Management, LLC</i></p>
<p>Aaron E. Albert  FISCHER PORTER &amp; THOMAS, P.C.  440 Sylvan Avenue  Suite 130  Englewood Cliffs, NJ 07632-2700  <i>Counsel to Defendants Beckenham Trading Co. Inc. and Andrew Krieger</i></p>	<p>Robert F. Wise, Jr.  DAVIS POLK &amp; WARDWELL  450 Lexington Avenue  New York, NY 10017  <i>Counsel to Ingram Micro, Inc. and CIM Ventures, Inc.</i></p>
<p>Dated: May 21, 2008  New York, New York</p>	 Jeremy S. Winer